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From:

Sent: Wednesday, January 12, 2011 11:08:49 AM

To:

Cc:

Subject: RE: 2848 and 872-P

A TMP can sign a Form 872-P under section 6229(b)((1)(B) or authorize his power of attorney to do so. But a foreign entity may not be eligible to be TMP under Treas. Reg. 301.6231(a)(7)-1(b)(2). If so, it cannot extend the statute as TMP or authorize anyone else to.